

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL MEMORANDUM

SB 1425 – HB 1906

March 13, 2014

SUMMARY OF ORIGINAL BILL: Authorizes local education agencies (LEAs) to educate students on the history of traditional winter celebrations and to let students and staff offer traditional greetings. Authorizes LEAs to display scenes or symbols associated with traditional winter celebrations on school property, if the display includes more than one religion, or one religion and at least one secular scene or symbol. Prohibits displays from including a message that encourages adhering to a particular religious belief.

FISCAL IMPACT OF ORIGINAL BILL:

NOT SIGNIFICANT

SUMMARY OF AMENDMENT (014268): Requires the Comptroller of the Treasury (COT) to audit the funding, both private and public, for the implementation of Common Core state standards and all components of the Partnership for Assessment of Readiness for College and Careers (PARCC). Requires COT to audit the funding received by the state from the federal government under Race to the Top. Requires the Department of Education (DOE) and the state Board of Education (SBE) to collaborate and cooperate with COT and assist in the audits. Requires COT to report to the Education Committees of the House and Senate by July 1, 2015.

FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:

**Increase State Expenditures - \$3,200/One-Time
\$100,000/Recurring**

Assumptions for the bill as amended:

- According to DOE and SBE, the provisions of the bill will not fiscally impact the department or agency.
- According to information provided by COT, the Office of Research and Education Accountability (OREA) will require the addition of two Associate Legislative Research Analyst 1 positions.

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- Two Associate Legislative Research Analyst 1 positions will result in a recurring increase in state expenditures of \$100,000 (\$50,000 salary and benefits x 2 positions), and a one-time increase in state expenditures of \$3,200 (office equipment and computer system for each position).

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise". The signature is fluid and cursive, with the first name "Lucian" written in a larger, more prominent script than the last name "Geise".

Lucian D. Geise, Executive Director

/jrh